IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 662 OF 2003

The Commissioner of Income Tax,
Mumbai city XXI, Mumbai. Appellant
vs.
Shri Harnish V. Shah Respondent

Mr.R.Asokan i/b. Mr.S.S.Sarkar for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 29th November 2004

P.C.

Heard.

2. The controversy raised in the appeal is concluded by the Division Bench judgment of this Court in the case of Cadell Weaving Mill Co. Pvt.Ltd v. Commissioner of Income Tax, 249 ITR 265. However, the learned counsel for the revenue submits that the said judgment is under challenge in the appeal before the Supreme Court. Even if that be so, in so far as we are concerned, the controversy stands concluded by the Division Bench judgment of this Court.

3. No substantial question of law arises.

4. Dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)